

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1 THROUGH DECEMBER 31, 1996 (Adopted by the California State Board of Equalization, June 26, 1996)

INSTRUCTIONS

REPORTING PROCEDURE - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

TAX RATE - The tax rate for the period of this schedule is 2.9%.

TIMBER HARVEST OPERATION

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine. Western white pine is reported as sugar pine. Fir and hem/fir include white fir, red fir, grand fir, western hemlock, and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include spruce and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code. Small sawlogs include all species that qualify for this definition as found in the Table 1 instructions.

CULL LOGS - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in adjusted gross M board feet. Unsound sapwood logs are not classified as cull logs.

OLD GROWTH OR YOUNG GROWTH - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered

INSTRUCTIONS

professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in the lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and over mature trees 150 years and over, except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwood--Douglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown Branches	may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings. dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

SALVAGE TIMBER - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

LOGGING SYSTEM - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch, endlining) -1, High-lead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

VOLUMES - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statement) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144 ($T'' \times W'' \times L'' / 144 = \text{Board Feet per Piece}$).

INSTRUCTIONS

TABLES - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

VALUE DEDUCTIONS - Low volume harvest may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations; however, the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation including small sawlog volume in Table 1, is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

TIMBER TAX OFFICES - Please contact the Timber Tax Division if you need assistance.

Sacramento -	450 N Street, MIC: 60, Sacramento, CA 95814 P.O. Box 942879, Sacramento, CA 94279-0060 Telephone (916) 445-6964
Eureka -	134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95502 Telephone (707) 445-6502 (Note: Counter assistance discontinued at Eureka office. Courtesy help line available only.)
Redding -	2400 Washington Avenue, Suite 210, Redding, CA 96001 Telephone (916) 225-2670

PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax Information is the Timber Tax Division Chief, Department of Property Taxes, 450 N Street, Sacramento, CA 95814, Telephone (916) 445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.

(MAP PAGE)

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996

(Adopted by the California State Board of Equalization, June 26, 1996)

TABLE 1, MISCELLANEOUS HARVEST VALUES - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products, small sawlogs, and cull logs. Small sawlogs are logs of any species where the average net volume per 16-ft log for all sawlogs removed from a timber harvest operation during the reporting quarter is less than 65 board feet, Scribner Short Log Scale. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per gross MBF, Scribner scale. Except for split products and small sawlogs, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH - This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total linear feet by 16.) Cull logs are excluded from this determination.

TABLE 3, OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and /or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1 - MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Christmas trees - Natural miscellaneous species	XNM	Linear feet	0.60
Christmas trees - Natural red fir	XNR	Linear feet	0.80
Christmas trees - Natural white fir	XNW	Linear feet	0.60
Christmas trees - Plantation	XP	Linear feet	1.20
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	20.00
Fuelwood, miscellaneous	FWM	Cords	15.00
Pulp chipwood & hardwood logs	HW	GreenTons	1.00
Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & pilings, small (20'- 40')	PS	Linear feet	0.65
Poles & pilings, medium (41'- 60')	PM	Linear feet	1.25
Poles & pilings, large (61'- up)	PL	Linear feet	1.70
Posts, round	PST	8 Linear feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00
Small sawlogs, miscellaneous	SSM	Net M board feet	160.00

No deduction for this table

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
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TIMBER VALUE AREA 1

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, residual	Over 535	535 - 360	Under 360
Douglas-fir	Over 430	430 - 310	Under 310

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Redwood	RO	1	900	890	875	855	760
		2	800	790	775	755	660
		3	725	715	700	680	585
Redwood, Residual	RRO	1	800	790	775	755	660
		2	725	715	700	680	585
		3	600	590	575	555	460
Douglas-fir	DFO	1	775	765	750	730	635
		2	650	640	625	605	510
		3	425	415	400	380	285
Ponderosa pine	PPO	-	650	640	625	605	510
Sugar pine	SPO	-	650	640	625	605	510
Hem/fir	FO	-	250	240	225	205	110
Incense-cedar	ICO	-	300	290	275	255	160
Whitewoods-coastal	WWO	-	200	190	175	155	60
Port-Orford-cedar	PCO	-	5000	4990	4975	4955	4860
Conifers, misc.	CMO	-	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	575	565	550	530	435
Douglas-fir	DFY	375	365	350	330	235
Ponderosa pine	PPY	330	320	305	285	190
Sugar pine	SPY	330	320	305	285	190
Hem/fir	FY	250	240	225	205	110
Incense-cedar	ICY	300	290	275	255	160
Whitewoods-coastal	WWY	150	140	125	105	10
Port-Orford-cedar	PCY	300	290	275	255	160
Conifers, miscellaneous	CMY	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	325	315	300	280	185
Salvage sugar pine	ZSP	325	315	300	280	185
Salvage hem/fir	ZF	125	115	100	80	1
Salvage Douglas-fir	ZDF	325	315	300	280	185
Salvage incense-cedar	ZIC	150	140	125	105	10
Salvage Port-Orford cedar	ZPC	3500	3490	3475	3455	3360
Salvage misc. conifers	ZCM	50	40	25	5	1
Salvage redwood	ZR	450	440	425	405	310
Salvage whitewoods, coastal	ZWW	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	165	155	140	120	25
Salvage sugar pine	ASP	165	155	140	120	25
Salvage hem/fir	AF	125	115	100	80	1
Salvage Douglas-fir	ADF	200	190	175	155	60
Salvage incense-cedar	AIC	150	140	125	105	10
Salvage Port-Orford cedar	APC	150	140	125	105	10
Salvage misc. conifers	ACM	50	40	25	5	1
Salvage redwood	AR	290	280	265	245	150
Salvage whitewoods, coastal	AWW	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 2

MENDOCINO COUNTY ONLY

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

TABLE 3 - OLD GROWTH HARVEST VALUES

(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Redwood	RO	1	800	790	775	755	660
		2	700	690	675	655	560
		3	600	590	575	555	460
Douglas-fir	DFO	-	400	390	375	355	260
Ponderosa pine	PPO	-	550	540	525	505	410
Sugar pine	SPO	-	550	540	525	505	410
Hem/fir	FO	-	150	140	125	105	10
Incense-cedar	ICO	-	270	260	245	225	130
Whitewoods-coastal	WVO	-	150	140	125	105	10
Conifers, misc.	CMO	-	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2**MENDOCINO COUNTY ONLY****TABLE 4--YOUNG GROWTH HARVEST VALUES**
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	600	590	575	555	460
Douglas-fir	DFY	325	315	300	280	185
Ponderosa pine	PPY	305	295	280	260	165
Sugar pine	SPY	305	295	280	260	165
Hem/fir	FY	150	140	125	105	10
Incense-cedar	ICY	270	260	245	225	130
Whitewoods-coastal	WWY	150	140	125	105	10
Conifers, miscellaneous	CMY	100	90	75	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	275	265	250	230	135
Salvage sugar pine	ZSP	275	265	250	230	135
Salvage hem/fir	ZF	75	65	50	30	1
Salvage Douglas-fir	ZDF	200	190	175	155	60
Salvage incense-cedar	ZIC	135	125	110	90	1
Salvage misc. conifers	ZCM	50	40	25	5	1
Salvage redwood	ZR	350	340	325	305	210
Salvage whitewoods, coastal	ZWW	75	65	50	30	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	155	145	130	110	15
Salvage sugar pine	ASP	155	145	130	110	15
Salvage hem/fir	AF	75	65	50	30	1
Salvage Douglas-fir	ADF	165	155	140	120	25
Salvage incense-cedar	AIC	135	125	110	90	1
Salvage misc. conifers	ACM	50	40	25	5	1
Salvage redwood	AR	300	290	275	255	160
Salvage whitewoods, coastal	AWW	75	65	50	30	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 2

SOUTHERN PORTION*

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Redwood	RO	-	700	690	675	655	560
Douglas-fir	DFO	-	400	390	375	355	260
Ponderosa pine	PPO	-	500	490	475	455	360
Sugar pine	SPO	-	500	490	475	455	360
Hem/fir	FO	-	100	90	75	55	1
Whitewoods-coastal	WVO	-	100	90	75	55	1
Conifers, misc.	CMO	-	100	90	75	55	1

1. Deduct \$50 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

* The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz, and Sonoma.

TIMBER VALUE AREA 2**SOUTHERN PORTION*****TABLE 4--YOUNG GROWTH HARVEST VALUES**
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	560	550	535	515	420
Douglas-fir	DFY	275	265	250	230	135
Ponderosa pine	PPY	295	285	270	250	155
Sugar pine	SPY	295	285	270	250	155
Hem/fir	FY	100	90	75	55	1
Whitewoods-coastal	WWY	100	90	75	55	1
Conifers, miscellaneous	CMY	100	90	75	55	1

1. Deduct \$50 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	250	240	225	205	110
Salvage sugar pine	ZSP	250	240	225	205	110
Salvage hem/fir	ZF	50	40	25	5	1
Salvage Douglas-fir	ZDF	200	190	175	155	60
Salvage misc. conifers	ZCM	50	40	25	5	1
Salvage redwood	ZR	350	340	325	305	210
Salvage whitewoods, coastal	ZWW	50	40	25	5	1

1. Deduct \$25 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	150	140	125	105	10
Salvage sugar pine	ASP	150	140	125	105	10
Salvage hem/fir	AF	50	40	25	5	1
Salvage Douglas-fir	ADF	140	130	115	95	1
Salvage misc. conifers	ACM	50	40	25	5	1
Salvage redwood	AR	280	270	255	235	140
Salvage whitewoods, coastal	AWW	50	40	25	5	1

1. Deduct \$25 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
3. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
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TIMBER VALUE AREA 3

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	700	690	670	655	560
		2	650	640	620	605	510
		3	550	540	520	505	410
Sugar pine	SPO	1	700	690	670	655	560
		2	650	640	620	605	510
		3	550	540	520	505	410
Fir	FO	-	350	340	320	305	210
Douglas-fir	DFO	1	660	650	630	615	520
		2	600	590	570	555	460
		3	540	530	510	495	400
Incense-cedar	ICO	-	300	290	270	255	160
Port-Orford-cedar	PCO	-	3600	3590	3570	3555	3460
Conifers, misc.	CMO	-	200	190	170	155	60

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	420	410	390	375	280
Sugar pine	SPY	420	410	390	375	280
Fir	FY	300	290	270	255	160
Douglas-fir	DFY	420	410	390	375	280
Incense-cedar	ICY	240	230	210	195	100
Port-Orford-cedar	PCY	250	240	220	205	110
Conifers, miscellaneous	CMY	170	160	140	125	30

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	400	390	370	355	260
Salvage sugar pine	ZSP	400	390	370	355	260
Salvage fir	ZF	240	230	210	195	100
Salvage Douglas-fir	ZDF	350	340	320	305	210
Salvage incense-cedar	ZIC	200	190	170	155	60
Salvage Port-Orford cedar	ZPC	2400	2390	2370	2355	2260
Salvage misc. conifers	ZCM	150	140	120	105	10

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	320	310	290	275	180
Salvage sugar pine	ASP	320	310	290	275	180
Salvage fir	AF	220	210	190	175	80
Salvage Douglas-fir	ADF	330	320	300	285	190
Salvage incense-cedar	AIC	180	170	150	135	40
Salvage Port-Orford cedar	APC	180	170	150	135	40
Salvage misc. conifers	ACM	100	90	70	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 4

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	760	750	725	715	620
		2	680	670	645	635	540
		3	600	590	565	555	460
Sugar pine	SPO	1	760	750	725	715	620
		2	680	670	645	635	540
		3	600	590	565	555	460
Fir	FO	-	350	340	315	305	210
Douglas-fir	DFO	1	660	650	625	615	520
		2	600	590	565	555	460
		3	540	530	505	495	400
Incense-cedar	ICO	-	300	290	265	255	160
Port-Orford-cedar	PCO	-	3600	3590	3565	3555	3460
Conifers, misc.	CMO	-	200	190	165	155	60

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	400	390	365	355	260
Sugar pine	SPY	400	390	365	355	260
Fir	FY	300	290	265	255	160
Douglas-fir	DFY	420	410	385	375	280
Incense-cedar	ICY	250	240	215	205	110
Port-Orford-cedar	PCY	250	240	215	205	110
Conifers, miscellaneous	CMY	170	160	135	125	30

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	400	390	365	355	260
Salvage sugar pine	ZSP	400	390	365	355	260
Salvage fir	ZF	240	230	205	195	100
Salvage Douglas-fir	ZDF	360	350	325	315	220
Salvage incense-cedar	ZIC	200	190	165	155	60
Salvage Port-Orford cedar	ZPC	2400	2390	2365	2355	2260
Salvage misc. conifers	ZCM	150	140	115	105	10

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	330	320	295	285	190
Salvage sugar pine	ASP	330	320	295	285	190
Salvage fir	AF	220	210	185	175	80
Salvage Douglas-fir	ADF	330	320	295	285	190
Salvage incense-cedar	AIC	180	170	145	135	40
Salvage Port-Orford cedar	APC	180	170	145	135	40
Salvage misc. conifers	ACM	100	90	65	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 5

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas-fir	Over 320	320 - 220	Under 220

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	700	690	665	655	560
		2	620	610	585	575	480
		3	510	500	475	465	370
Sugar pine	SPO	1	700	690	665	655	560
		2	620	610	585	575	480
		3	510	500	475	465	370
Fir	FO	-	360	350	325	315	220
Douglas-fir	DFO	1	630	620	595	585	490
		2	570	560	535	525	430
		3	490	480	455	445	350
Incense-cedar	ICO	-	275	265	240	230	135
Conifers, misc.	CMO	-	180	170	145	135	40

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	380	370	345	335	240
Sugar pine	SPY	380	370	345	335	240
Fir	FY	290	280	255	245	150
Douglas-fir	DFY	370	360	335	325	230
Incense-cedar	ICY	230	220	195	185	90
Conifers, miscellaneous	CMY	180	170	145	135	40
Redwood	RY	500	490	465	455	360

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	350	340	315	305	210
Salvage sugar pine	ZSP	350	340	315	305	210
Salvage fir	ZF	230	220	195	185	90
Salvage Douglas-fir	ZDF	330	320	295	285	190
Salvage incense-cedar	ZIC	250	240	215	205	110
Salvage misc. conifers	ZCM	170	160	135	125	30

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	210	200	175	165	70
Salvage sugar pine	ASP	210	200	175	165	70
Salvage fir	AF	170	160	135	125	30
Salvage Douglas-fir	ADF	240	230	205	195	100
Salvage incense-cedar	AIC	160	150	125	115	20
Salvage misc. conifers	ACM	140	130	105	95	1
Salvage redwood	AR	250	240	215	205	110

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 6

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	750	740	710	700	610
		2	700	690	660	650	560
		3	600	590	560	550	460
Sugar pine	SPO	1	750	740	710	700	610
		2	700	690	660	650	560
		3	600	590	560	550	460
Fir	FO	-	400	390	360	350	260
Douglas-fir	DFO	1	650	640	610	600	510
		2	550	540	510	500	410
		3	460	450	420	410	320
Incense-cedar	ICO	-	300	290	260	250	160
Conifers, misc.	CMO	-	220	210	180	170	80

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	470	460	430	420	330
Sugar pine	SPY	470	460	430	420	330
Fir	FY	380	370	340	330	240
Douglas-fir	DFY	460	450	420	410	320
Incense-cedar	ICY	300	290	260	250	160
Conifers, miscellaneous	CMY	220	210	180	170	80

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	450	440	410	400	310
Salvage sugar pine	ZSP	450	440	410	400	310
Salvage fir	ZF	340	330	300	290	200
Salvage Douglas-fir	ZDF	350	340	310	300	210
Salvage incense-cedar	ZIC	250	240	210	200	110
Salvage misc. conifers	ZCM	180	170	140	130	40

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	360	350	320	310	220
Salvage sugar pine	ASP	360	350	320	310	220
Salvage fir	AF	300	290	260	250	160
Salvage Douglas-fir	ADF	300	290	260	250	160
Salvage incense-cedar	AIC	220	210	180	170	80
Salvage misc. conifers	ACM	180	170	140	130	40

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 7

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	750	740	710	695	610
		2	650	640	610	595	510
		3	600	590	560	545	460
Sugar pine	SPO	1	750	740	710	695	610
		2	650	640	610	595	510
		3	600	590	560	545	460
Fir	FO	-	320	310	280	265	180
Douglas-fir	DFO	1	600	590	560	545	460
		2	500	490	460	445	360
		3	410	400	370	355	270
Incense-cedar	ICO	-	300	290	260	245	160
Conifers, misc.	CMO	-	200	190	160	145	60

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	460	450	420	405	320
Sugar pine	SPY	460	450	420	405	320
Fir	FY	300	290	260	245	160
Douglas-fir	DFY	410	400	370	355	270
Incense-cedar	ICY	260	250	220	205	120
Conifers, miscellaneous	CMY	175	165	135	120	35

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	400	390	360	345	260
Salvage sugar pine	ZSP	400	390	360	345	260
Salvage fir	ZF	300	290	260	245	160
Salvage Douglas-fir	ZDF	350	340	310	295	210
Salvage incense-cedar	ZIC	250	240	210	195	110
Salvage misc. conifers	ZCM	150	140	110	95	10

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	275	265	235	220	135
Salvage sugar pine	ASP	275	265	235	220	135
Salvage fir	AF	250	240	210	195	110
Salvage Douglas-fir	ADF	250	240	210	195	110
Salvage incense-cedar	AIC	200	190	160	145	60
Salvage misc. conifers	ACM	125	115	85	70	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 8

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas-fir	Over 380	380 - 250	Under 250

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	800	790	760	745	660
		2	700	690	660	645	560
		3	575	565	535	520	435
Sugar pine	SPO	1	800	790	760	745	660
		2	700	690	660	645	560
		3	575	565	535	520	435
Fir	FO	-	320	310	280	265	180
Douglas-fir	DFO	1	540	530	500	485	400
		2	490	480	450	435	350
		3	410	400	370	355	270
Incense-cedar	ICO	-	325	315	285	270	185
Conifers, misc.	CMO	-	200	190	160	145	60

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	450	440	410	395	310
Sugar pine	SPY	450	440	410	395	310
Fir	FY	300	290	260	245	160
Douglas-fir	DFY	400	390	360	345	260
Incense-cedar	ICY	265	255	225	210	125
Conifers, miscellaneous	CMY	175	165	135	120	35

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	475	465	435	420	335
Salvage sugar pine	ZSP	475	465	435	420	335
Salvage fir	ZF	290	280	250	235	150
Salvage Douglas-fir	ZDF	330	320	290	275	190
Salvage incense-cedar	ZIC	275	265	235	220	135
Salvage misc. conifers	ZCM	150	140	110	95	10

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	325	315	285	270	185
Salvage sugar pine	ASP	325	315	285	270	185
Salvage fir	AF	220	210	180	165	80
Salvage Douglas-fir	ADF	250	240	210	195	110
Salvage incense-cedar	AIC	200	190	160	145	60
Salvage misc. conifers	ACM	125	115	85	70	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 9

NORTHERN PORTION*

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE - QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

TABLE 3 - OLD GROWTH HARVEST VALUES

(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	700	690	660	645	560
		2	600	590	560	545	460
		3	550	540	510	495	410
Sugar pine	SPO	1	700	690	660	645	560
		2	600	590	560	545	460
		3	550	540	510	495	410
Fir	FO	-	300	290	260	245	160
Douglas-fir	DFO	-	300	290	260	245	160
Incense-cedar	ICO	-	300	290	260	245	160
Conifers, misc.	CMO	-	200	190	160	145	60

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

* The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

TIMBER VALUE AREA 9**NORTHERN PORTION*****TABLE 4--YOUNG GROWTH HARVEST VALUES**
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	430	420	390	375	290
Sugar pine	SPY	430	420	390	375	290
Fir	FY	260	250	220	205	120
Douglas-fir	DFY	260	250	220	205	120
Incense-cedar	ICY	250	240	210	195	110
Conifers, miscellaneous	CMY	200	190	160	145	60

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	450	440	410	395	310
Salvage sugar pine	ZSP	450	440	410	395	310
Salvage fir	ZF	230	220	190	175	90
Salvage Douglas-fir	ZDF	230	220	190	175	90
Salvage incense-cedar	ZIC	230	220	190	175	90
Salvage misc. conifers	ZCM	150	140	110	95	10

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	300	290	260	245	160
Salvage sugar pine	ASP	300	290	260	245	160
Salvage fir	AF	190	180	150	135	50
Salvage Douglas-fir	ADF	190	180	150	135	50
Salvage incense-cedar	AIC	165	155	125	110	25
Salvage misc. conifers	ACM	110	100	70	55	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1996 THROUGH DECEMBER 31, 1996
(Adopted by the California State Board of Equalization, June 26, 1996)

TIMBER VALUE AREA 9

SOUTHERN PORTION*

TABLE 2 - SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area

TABLE 3 - OLD GROWTH HARVEST VALUES
(Per M Board feet)

	SPECIES	SIZE QUALITY	LOGGING CODE AND HARVEST VALUE				
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	-	300	290	260	245	160
Sugar pine	SPO	-	300	290	260	245	160
Fir	FO	-	70	60	30	15	1
Douglas-fir	DFO	-	70	60	30	15	1
Incense-cedar	ICO	-	50	40	10	1	1
Conifers, misc.	CMO	-	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

* The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

TIMBER VALUE AREA 9**SOUTHERN PORTION*****TABLE 4--YOUNG GROWTH HARVEST VALUES**
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	190	180	150	135	50
Sugar pine	SPY	190	180	150	135	50
Fir	FY	50	40	10	1	1
Douglas-fir	DFY	50	40	10	1	1
Incense-cedar	ICY	50	40	10	1	1
Conifers, miscellaneous	CMY	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	120	110	80	65	1
Salvage sugar pine	ZSP	120	110	80	65	1
Salvage fir	ZF	40	30	1	1	1
Salvage Douglas-fir	ZDF	40	30	1	1	1
Salvage incense-cedar	ZIC	40	30	1	1	1
Salvage misc. conifers	ZCM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board feet)

SPECIES	SPECIES CODE	LOGGING CODE AND HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	90	80	50	35	1
Salvage sugar pine	ASP	90	80	50	35	1
Salvage fir	AF	30	20	1	1	1
Salvage Douglas-fir	ADF	30	20	1	1	1
Salvage incense-cedar	AIC	30	20	1	1	1
Salvage misc. conifers	ACM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300M -\$50, under 100M -\$100, under 25M -\$150.
2. \$1 per M is minimum harvest value after adjustment.